

Recommended Changes to Multistate Tax Commission Bylaws

Bylaw 1: Definitions

The terms defined or referred to in the Compact shall have the same meanings when used in these Bylaws as they have when used in the Compact. As used in these bylaws, "day" means a calendar day.

Bylaw 7: Hearings and Procedures for Uniformity Recommendations

(a) The Commission, or the Executive Committee, acting on behalf of the Commission, on due notice, may hold hearings on any matter related to the function or responsibilities of the Commission under the Compact.

(b) The Commission, or the Executive Committee, as the case may be, may appoint a hearing officer or committee to conduct any hearing on behalf of the Commission.

(c) Any hearing held pursuant to Article VII.(2) of the Compact shall be on no less than 30 days written notice. Such notice shall be given to the party States and to such subdivisions as may be affected by the subject matter of the hearing, and to persons who have made written request for notice at least 60 days in advance of the hearing date.

(d) All hearings shall be open to the public and, in addition to any other notice required, shall be announced no less than 30 days in advance of such hearings, in a mailing to the names on the mailing list maintained by the office of the Multistate Tax Commission, and in such other manner as the Executive Director shall deem appropriate. In counting the 30-day notice period, the day after the day that the notice is issued is day one. In the event that the hearing is not properly noticed pursuant to this bylaw, and upon timely complaint of any person, the hearing will be rescheduled to provide for proper notice. A complaint of improper notice must be made within 30 days of the completion of the hearing or within 15 days of the date of the report described in section (e), whichever is earlier, and must be made pursuant to Section 24 of the Commission's Public Participation Policy. In counting the period for submitting a timely complaint, the day after the completion of the hearing or the date of the report, as the case may be, is day one.

(e) In the event that the hearing is held by the Executive Committee, the Committee shall submit to the Commission a report which shall contain a synopsis of the hearing proceedings, and a detailed recommendation for Commission action. In the event that the hearing is held by another committee or a hearing officer on behalf of the Commission, the committee or hearing officer, as the case may be, shall submit to the Executive Committee a report which shall contain a synopsis of the hearing proceedings, and a detailed recommendation for Commission action. The Executive Committee shall consider the report and may either direct further study and consideration of its subject matter or submit the report, with its own recommendation for action, to the Commission.

(f) Any item not subject to a hearing, but relating to uniform or compatible tax laws, regulations or administrative practices shall be considered and approved by the Executive Committee prior to the item being recommended to the Commission for action.

(g) Any recommendation for action submitted by the Executive Committee to the Commission relating to uniform or compatible tax laws, regulations or administrative practices, regardless of whether such matters required hearings, shall be circulated to the members by the Executive Director for not less than 30 days to determine if the affected members will consider adoption of the recommendation within their respective jurisdictions. The survey of the members shall include, as specified by the Executive Committee, the time period and manner in which the members are requested to consider adoption of the item. The results of the survey of the members shall be reported to the Chairman, who shall determine if a majority of the members affected by the recommended item have agreed to consider its adoption. If a majority have agreed, the Chairman shall direct the consideration of the item at the next regular meeting of the Commission, with proper notice provided according to Bylaw 4. If a majority of affected members have not agreed to consider adoption of the item, the Chairman shall refer the recommendation for Commission action back to the Executive Committee for further consideration.